

MINISTRY OF FINANCE

(Department of Revenue)

CENTRAL BOARD OF DIRECT TAXES

New Delhi, the 17th August, 1988

NOTIFICATION

WEALTH-TAX

S.O. 761(E).—In exercise of the powers conferred by section 46 of the Wealth-tax Act, 1957 (27 of 1957), the Central Board of Direct Taxes hereby makes the following rules further to amend the Wealth-tax Rules, 1957, namely :—

1. (1) These rules may be called the Wealth-tax (Third Amendment) Rules, 1988.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Wealth-tax Rules, 1957, for Form DA the following form shall be substituted, namely :—

FORM DA

(See rules 4A and 4AA)

Form of application for settlement
of cases under section 22C(1)
of the Wealth-tax Act, 1957

IN THE SETTLEMENT COMMISSION.....

*Settlement application No.....19.....19.....

1. Full name and address of the applicant
2. Permanent Account Number
3. Status [See Note 4]
4. The Commissioner having jurisdiction over the applicant
5. Assessment year(s) in connection with which the application for settlement is made
6. Date of filing the return of wealth for assessment year(s) referred to in column 5.
7. Proceedings to which application for settlement relates, the date from which proceedings are pending and the wealth-tax authority before whom the proceedings are pending [See Note 6].
8. Where any appeal or application for revision has been preferred after the expiry of the period specified for the filing of such appeal or application for revision, as the case may be, whether such appeal or revision has been admitted.
9. Date of seizure, if any, under section 37A of the Wealth-tax Act.
10. Particulars of the issues to be settled, nature and circumstances of the case and complexities of investigation involved [See Note 7].

11. Full and true disclosure of wealth which has not been disclosed before the Assessing Officer, the manner in which such wealth has been derived and the additional amount of wealth-tax payable on such wealth [See Notes 9 and 10].

Signed
(Applicant)

VERIFICATION

I.....son/daughter/wife of.....do hereby solemnly declare that to the best of my knowledge and belief, what is stated above and in the Annexure [including the statement(s) and documents accompanying such Annexure] in correct and complete. I further declare that I am making this application in my capacity as.....and that I (designation)
am competent to make this application and to verify it.

Verified today the.....day of.....19.....
Place.....

Signed
(Applicant)

Notes :—

1. The application for settlement must be in quintuplicate.
2. The application for settlement must be accompanied by a fee of five hundred rupees. The fee should be credited in a branch of the authorised bank or a branch of the State Bank of India or a branch of the Reserve Bank of India and the triplicate challan sent to the Settlement Commission with the application for settlement. The Settlement Commission will not accept cheques, drafts, hundies or other negotiable instruments.
3. *The number and year of application will be filled in, in the office of the Settlement Commission.
4. Please state whether individual, Hindu undivided family, or a company.
5. If the space provided is found insufficient, separate enclosures may be used for the purpose.
6. In case of assessment proceedings, indicate the designation of the Assessing Officer before whom the proceedings are pending indicating also the date of service of notice under section 14(2)/section 17 of the Wealth-tax Act, 1957, or, as the case may be, the date of filing of the return under section 14 of the said Act. In case of appellate proceedings, indicate the appellate authority before whom the appeal is filed and the date of filing of the appeal. In

case of revision petition indicate the date of filing the revision petition and whether the same is filed within time or not.

7. Full details of issues for which application for settlement is made, the nature and circumstances of the case and complexities of the investigation involved must be indicated against item 10. Where the application relates to more than one assessment year, these details should be furnished for each assessment year.
8. The application for settlement of a case shall not be allowed to be withdrawn by the applicant.
9. The additional amount of wealth-tax payable on the wealth referred to in item 11 should be calculated in the manner laid down in sub-sections (1A) to (ID) of section 22C.
10. The details referred to in item 11 shall be given in the Annexure to this application.

ANNEXURE

STATEMENT CONTAINING PARTICULARS REFERRED TO IN ITEM 11 OF THE APPLICATION UNDER SECTION 22C(1) OF THE WEALTH TAX ACT, 1957

1. Wealth which has not been disclosed before the Assessing Officer

2. Additional amount of wealth-tax payable on the said wealth

3. Full and true statement of facts regarding issues to be settled, including the terms of settlement sought for by the applicant

4. The manner in which the wealth referred to in item No. 1 has been derived.

Place.....

Date.....

.....

Signed
(Applicant)

Note:—The Annexure should be accompanied by—

- (i) a statement(s) containing computation of net wealth of the applicant for the assessment year or years to which the application for settlement relation, in accordance with the provisions of the Act; and
- (ii) a detailed statement of assets (movable and immovable) and debts, located in India and outside, as on the valuation date.”.

[No. 8073 F. No. 134/3/87-TPL]

K. K. MITTAL, Director (TPL-III)



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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह असंग्रह संकलन के रूप में
रखा जा सके

Separate Paging is given to this Part in order that it may be filed as a
separate compilation

विस्त संज्ञालय

(राजस्व विभाग)

केन्द्रीय प्रत्यक्ष कर बोर्ड

नई दिल्ली, 17 अगस्त, 1988

अधिसूचना

आय-कर

का. प्रा. 762(अ) — केन्द्रीय प्रत्यक्ष कर बोर्ड आय-कर अधिनियम, 1961 (1961 का 43) की धारा 295 द्वारा रक्त शक्तियों का प्रयोग करते हुए, आय-कर नियम, 1962 का और संशोधन करने के लिए निम्नलिखित नियम बनाता है, अर्थात्:

1 (1) इन नियमों का संक्षिप्त नाम आय-कर (संशोधन संशोधन) नियम, 1988 है।

(2) ये राजपत्र में प्रकाशन की तारीख को प्रवृत्त हों।

2 आय-कर नियम, 1962 के परिशिष्ट 2 में पञ्च संख्या 34ख के स्थान पर, निम्नलिखित प्रकृत रखा जाएगा, अर्थात्:—

"प्रकृत सं 34 ख

(नियम 44ग और नियम 44गक देखिए)

आय-कर अधिनियम, 1961 की धारा 145ग (i) के अधीन सामान्य के समझौते के लिए आवेदन का प्रकृत समझौता अध्याय, के समझ

*समझौता आवेदन सं 19 19

1. आवेदक का पूरा नाम और पता

2. स्थायी लेखा संख्यांक

3. प्राप्ति, (टिप्पण 4 देखिए)

4. आवेदक पर प्रतिष्ठापित रहने वाला आयुक्त

5. निर्धारण वर्ष तिथि (दिनांक) संबंध में समझौते के लिए आवेदन किया गया है

6. स्तंभ 5 में निर्दिष्ट निर्धारण वर्ष के लिए आय की विवरणी फाइल करने का तारीख

7. समझौते के लिए आवेदन किन कार्यवाहियों के संबंध में है, वे कार्यवाहियां कब से लक्षित हैं और किस प्राधिकारी के समक्ष लंबित हैं (टिप्पण 6 देखिए)

8. जिस पुनरीक्षण के लिए कोई अपील या आवेदन, अथवा स्थिति पुनरीक्षण के लिए ऐसी अपील या आवेदन के फाइल किए जा के लिए निम्नलिखित कार्यवाहियों को समाप्ति के पश्चात् किया गया है, उन्हें ऐसी अपील या पुनरीक्षण स्वीकार किया गया हो प्रत्यक्ष नहीं

9. आय-कर अधिनियम की धारा 132 के अधीन अधिसूचना की तारीख, यदि कोई हो